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REASONS

Humbly Offer'd to the

Honble House of Commons,

FOR

Tranſlating the Duty of *Exciſe* from *Mault-Drinks* to *Mault*; whereby may be Advanced to the *Crown* above *Twenty Millions*, for Carrying on the *War* againſt *France*.

TOGETHER,

With ſome Brief Notes and Obſervations on the *Laws* and *Adminiſtrations*, in Relation to that *Duty*; and the *Partiality* and *Inequality* thereof.

By *ROBERT MURRAY*, Gent.

THE *enſuing* Paper *has no other Deſign in it, than to Remove a* Partial, *and to Introduce an* Impartial, DUTY; *to Serve the* KING, *to Raiſe a great* Revenue, *and yet to Eaſe the* People; *which ſeems to be the* Joynt Intereſt *of the* whole Nation; *and to Obviate a Material Objection*, viz. That this Alteration will neither affect *Land*, nor *Landed-Men*, nor the *Tenant*, nor *Farmers*, nor *Maulſters*, nor *Brewers*, (as ſuch;) nor any but the *Conſumptioner*; nor is the *Maulſter* further Obliged, than to make due *Entries* of what he *Makes*, and to Pay as he *Sells*; by which means, it is plain, that he is no further Accountable than as a *Collector*; who Pays nothing, but what he firſt Receives: *Nor do I, hereby, mean to Interfere with what the* Honourable HOUSE *have or ſhall determine, for the* Service *of the enſuing Year*; *But, if this Humble* Tender, *of Mine, ſhould meet with His* Majeſties Royal APPROBATION *in* Parliament, *it might take Place, after the* Taxes *of the preſent* Seſſions; *and humbly Submit what Service it may be to the* KING, *how much it muſt needs Animate the* KING's Allies, *and Diſcourage His* Enemies, *to ſee a* Proviſion *made to Supply the* Occaſions *of the* War, *for ſo many Years to come, by a* Method *ſo little burthenſome, or rather indeed ſo very Eaſy to the* People; *as will appear by what follows:*

REASONS.

REASONS *for Tranſlating the Duty of Exciſe from* Mault-Drinks *to* Mault, &c.

THE former *Laws of Exciſe* enjoyn the Payment of *Two Shillings* and *Six Pence*, for every *Barrel* of BEER and ALE, above *Six Shillings*; and *Six Pence* for every *Barrel* of BEER and ALE, of *Six Shillings*, or under; the *Common Brewer* to make his Entry Weekly; *Inn-Holders*, *Victuallers*, and *Ale-houſe-keepers*, per Menſem, under the ſeveral Penalties therein mentioned.

THAT, notwithſtanding theſe *Entries* are duly Made and Atteſted, the *Officer's* ſingle Evidence is Concluſive, and his Charge (though never ſo unreaſonable) muſt be Paid; and the *Brewer* is not admitted to Diſcharge himſelf, though by the expreſs Letter of the Statute, he is allowed ſo to do; The *Ganger* making up his Charge by *Hot* and *Cold Worts*, in the *Tun* or *Backs*; whereby they are overcharged One *Sixth Part* at leaſt: Whereas the *Duty* chargeable by *Law* only, is, on every *Barrel* of BEER and ALE, Sold and Delivered out; and the Allowances of *Two Barrels of Ale*, upon every *Twenty Two*, and *Three Barrels of Beer*, upon every *Twenty-Three Barrels*, are in conſideration only of Damage, by *Filling up*, *Yeaſt*, and *Waſt*, in Cleanſing; which doth not neither fully anſwer: And, in all Places out of this *City*, the *Officers* Charge *That* for ALE, which is really BEER; which is One *Eight Part* more than the *Law* requires, to the Oppreſſion of the Country; By which means, the whole Burthen of this *Tax* is laid upon a *Fourth Part* of the People; which cannot otherwiſe be Remedied, but by Changing this *Duty* from *Mault*-DRINKS, to MAULT; Whereby every Man will Pay in an equal Proportion, to the Strength and Goodneſs of what they conſume.

IF any ſhould be hereby Diſcouraged from Brewing their own *Drink*, the King will be Reprized in the *Exciſe*, on the *Common Brewer*; who will be a conſiderable Gainer, by the Augmentation of his Trade: *Eight Pence* laid on every *Buſhel of* MAULT, allowing *Three Buſhels* to every *Barrel of* BEER, and ALE, (which is all allowed *per Barrel* for ALE and BEER, of Common Draft and Sale,) will reduce the preſent *Duty* from *Four Shillings* and *Nine-pence per Barrel*, to *Two Shillings*; and yet encreaſe that Revenue to, at leaſt, *Twenty-one Hundred Thouſand Pounds*, which is more than Double, to what it now brings unto the *Government*; and the *Nation* conſiderably Eaſed, the *Number of Officers* Leſſened, and above a *Moiety of the Charge of Collection* Saved to the *Crown*.

IF the *Parliament* ſhould endeavour to Redreſs the Grievance and Extortion aforeſaid, and Regulate the Entries and Charge againſt the *Brewers*, according to the true Meaning of the *Laws of Exciſe*, it would much abate the Revenue.

IF the *Parliament* ſhould lay an *Additional Exciſe* on BEER and ALE, the *Brewers* would have a great Advantage thereby; for, where *Nine Pence* was added upon a *Barrel of Strong* BEER and ALE, and *Three Pence* upon *Small*, the *Exciſe* little Advanced; and, when it was off again, it was little Abated: So that, any Addition to, or Regulation of *Exciſe*, as Now it is, will prove of little or no Advantage to the *Crown*.

THOSE *Brewers* that wet great Quantities of MAULT, ſave *Five Pounds per* Week, by *Exciſe*; ſome more, ſome leſs.

THE *Duty* falling upon the *Inferiour* Rank of Men (the *Nobility*, *Gentry*, and *Wealthier Sort*, who Brew their own *Drink*, being exempt) is an Hardship, might as well be extended to their *Bread*, as to their *Drink*.

THE Exemption of those that Brew for their Private use and Consumption, will occasion many to do it, and more will follow the Example; by which the *Revenue* must be lessened, and precarious.

THAT the *Revenue of Excise*, as it Now stands, is little better than Precarious, appears partly from the mysterious Practices of *Brewers*, very hard, if not impossible, to prevent; who always have it in their Power to Augment or Lessen the same, by Brewing sometimes *One*, *Two*, *Three*, or *Four Barrels*, out of the same Quantity of MAULT; where they often pay *Five Shillings* to the *Crown*, when they ought to account for *Ten Shillings*; and partly from the encrease of *Private Brewing*; to which the Temptation will grow, if the *Duty* be Augmented, unless Restrained by a particular Clause: And should such *Private Brewing* become a general Practice, the whole *Revenue* would be entirely lost.

IT is therefore *Proposed*, That the *Duty of Excise* may be changed from *Malt*-DRINKS unto MAULT; for the Reasons ensuing:

ALL that *Drink*, whether Rich or Poor, Brewing for themselves or not, will pay in an equal Proportion, to the Strength and Goodness of what they Consume.

THE *Revenue* will this way be Encreased, and yet the *People* considerably Eased.

THE *Duty*, thus laid, may be Raised and Collected without Dispute, between the KING, and the *People*; which will be an equal Service to the *Former*, and Satisfaction to the *Latter*.

THE *Revenue* will thus be fixed, and certain; and not subject to be impaired by any Arts, as now.

AND, Whereas it may be objected, That the *Nobility*, and *Gentry*, who keep great Hospitality, will hereby be much Burthened by the Translation of the EXCISE to MAULT. *For Answer*, Since *All* are equally Interested in, and Concern'd for the Preservation of the *Government* and *Nation*, and mutually partake of the Benefit and Good Influence thereof; 'tis but reasonable, *All* should be brought in to a Common *Avaridge*, for Support of the Whole: And this is so far from proving a Damage to *Any*, (as *Some*, through Mistake, might imagine) that it will rather turn to their Advantage and Profit: Nor is it Consistent with the Honour and Justice of *Government*, to Burden *One* Part of the People, to Ease the *Other*; that were to lay the Foundation of *Government* in *Unrighteousness*, which wholly Consists in the Equal and Impartial Distribution of *Justice* towards *All*: Nor do the *People* complain so much of the Greatness or Long-continuance of any *Tax*, as at the *Partiality* and *Inequality* thereof, which usually creates *Discontent*; that, for the most part, ends in *Sedition*, to the *Disturbance* of *Government*; which all wise *Governments* will endeavour to prevent, by keeping the *Body-Politique* in a due Temperament or State of Health and Long-Life; for, it is most certain, that when there is no *Internal* cause of *Sedition*, there can be no *Dissolution* of *Government*, which therefore must be *Eternal*. More particularly, *One Moiety* of the *Original* EXCISE, being Given the *Crown*, in Recompense of the *Court of Wards*, &c. taken away 12 *Car.* II. in Ease of the said *Nobility* and *Gentry*, who were only grieved by that *Court*; the Equivalent, in Honour, might well enough have been charged upon Themselves, and the *People* have been quite Exempted; at least, it seems highly Just, that They bear their proportionable Part with the *People*; which is done by this Expedient.

THAT This is a more equal *Tax*, and may be managed, without Subjecting their Houses to the Inspection of *Excise-men*; which will obviate the Common *Objection*, against Altering the *Duty* from *Malt*-DRINKS to MAULT; and the putting the same at *Eight Pence per Bushel*, will reduce the *Excise of Drink* to *Two Shillings per Barrel*, which now Pays *Four Shillings* and *Nine Pence*; and yet more than double the present *Revenue*; and will be Collected

lected at a little more than *One Third* Part of the now Charges; the Sallaries of many *Superfluous Officers* being saved, amounting to many *Thousand Pounds, per Annum*: Nor is MAULT, by any Concealment, subject to so many Frauds, it taking up *Eighteen* or *Twenty* Days time, after Wetting, before it can be fit for Sale: And the MAULSTERS being, for the most part, Wealthy, the *Duty* will be Currently Paid, and as well, if not better Secured, as from the BREWERS.

THAT this alone will be a Fund sufficient to take off all Anticipations on this *Duty*, in the *Exchequer*, Excuse a *General Excise*, and other *petit Impositions*; as that on *Glass*, *Earthen-ware*, *Coals*, &c. which may be thought grievous; and will serve the *Government* to support the *War*, during the Continuance thereof; and help to take in *Clipt* and *Light-Money*, and totally free all future *Impositions* upon *Land*: *One Fourth* Part of the said *Duty* on MAULT, settled on the *Crown* for ever, will be an Equivalent in Lieu of that part of the *Excise*, that is Hereditary; and now being settled on the *Crown* for *Ten Years*, or during the Continuance of the *War*, will be found a Fund sufficient for *Twenty-One Millions*; viz, Raise *Two Millions* for Ten Years, *per Annum*; *Three Millions* the first Seven Years; *Four Millions* for Five Years; or, *Five Millions*, *per Annum*, for Four Years, (besides the ordinary Revenue of the Crown; which may be extinguished in Ten Years) And that such a *Settlement* for *This*, or the like *Term of Years*, to Support and Carry on the *War*, for some Continuance, will contribute very much to the Abatement of the Pride and Courage of the Enemy.

FROM the *Whole*, 'Tis not designed, by this PAPER, to Propose the Laying a *New Imposition on Mault*, but to Lessen what seems already (tho' not *Directly*, yet *Remotely*) Charg'd on it, by reducing the same from *Twelve Shillings* and *Eight-pence*, *per Quarter*, to *Five Shillings* and *Four-pence*; for so, in Effect, it now Pays: For *Six Bushels*, making *Two Barrels* of BEER and ALE, is *Nine Shillings* and *Six Pence*; and the other *Two Bushels*, being a *Third* Part more, is *Three Shillings* and *Two Pence*; which makes *Twelve Shilling* and *Eight Pence*, *per Quarter*. And it is humbly submitted, That it may be much better, to Lay an *Excise* on *One* Single *Commodity*, which affects *All* in General; than a *General Excise* on all *Commodities*.

AND to sum up all, I further crave Leave to add, That, by a plain Estimate, the *Revenue* will equal, if not exceed the Joynt-Income of *Custome* and *Excise*, as now they produce; for if the Number of People be rightly computed to be above *Eight Millions*, allowing to each *Two Pecks* and a Half *per Mensem*, and *Thirteen Months* in the Year, the Number of Quarters amount in the whole to *Eight Millions*, *per Annum*; which at *Eight* Pence *per Bushel*, or *Five Shillings Four Pence per Quarter*, is upwards of *Twenty-One Hundred Thousand Pounds per Annum*; by which Means, the *Government* may not only totally Free the *Nation* from all future *Impositions on Land*, &c. as afore; but also, *the War* being Ended, Take off all *Customs* for *Import* and *Export*, except of such *Goods*, where the *Duty* laid is intended to amount to a *Prohibition*: This may make *England* become a *Free Port*; the Great and Good Effects of which are too many, and too Obvious, to stand in need to be Repeated; and, shall therefore only Instance, *That this alone* (without any other *Effort*) *will effectually Secure our* African *and* East-India Trade *from any, whatsoever*, Competitors,

All which is Humbly Offer'd to the Wisdom and Consideration of the Honourable HOUSE of COMMONS.

FINIS.